



3015 (02-09-04)

ANNUAL REPORT

OF

Name: ATHENS MUNICIPAL WATER UTILITY

Principal Office: P.O. BOX 220
ATHENS, WI 54411

For the Year Ended: DECEMBER 31, 2001

**WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: ATHENS MUNICIPAL WATER UTILITY**Utility Address:** P.O. BOX 220
ATHENS, WI 54411**When was utility organized?** 12/31/1924**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: GLORIA BRODZISKI**Title:** VILLAGE CLERK/ADMIN**Office Address:**P.O. BOX 220
ATHENS, WI 54411**Telephone:** (715) 257 - 9170**Fax Number:** (715) 257 - 9170**E-mail Address:**

Individual or firm, if other than utility employee, preparing this report:

Name: MICHAEL L FOTH**Title:** MANAGER**Office Address:** HAWKINS, ASH, BAPTIE & COMPANY, LLP101 W 29TH STREET
P.O. BOX 840
MARSHFIELD, WI 54449**Telephone:** (715) 387 - 1131 EXT 225**Fax Number:** (715) 384 - 3463**E-mail Address:** mfoth@habco.com

President, chairman, or head of utility commission/board or committee:

Name: CHRISTOPHER PERKINS**Title:** CHAIRMAN**Office Address:**P.O. BOX 220
ATHENS, WI 54411**Telephone:** (715) 257 - 9170**Fax Number:****E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? NO

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: MICHAEL L FOTH**Title:** MANAGER**Office Address:** HAWKINS, ASH, BAPTIE & COMPANY, LLP

101 W 29TH STREET

P.O. BOX 840

MARSHFIELD, WI 54449

Telephone: (715) 387 - 1131 EXT 225**Fax Number:** (715) 384 - 3463**E-mail Address:** mfoth@habco.com**Date of most recent audit report:** 2/5/2002**Period covered by most recent audit:** DECEMBER 31, 2001

Names and titles of utility management including manager or superintendent:

Name: WILLIAM BALL**Title:** SUPERINTENDENT**Office Address:**

P.O. BOX 220

ATHENS, WI 54411

Telephone: (715) 257 - 9170**Fax Number:** () -**E-mail Address:**

Name of utility commission/committee:

Names of members of utility commission/committee:

WILLIAM BALZ, SUPERINTENDENT

GLORIA BRODZISKI, VILLAGE CLERK

TODD FRAHM

DEBORAH GAUERKE, VILLAGE PRESIDENT

DWIGHT LENHARD

CHRISTOPHER PERKINS, CHAIRMAN

VIOLET SUTTER, VILLAGE TREASURER

Is sewer service rendered by the utility? NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO**Date of Ordinance:**

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	150,790	148,738	1
Operating Expenses:			
Operation and Maintenance Expense (401)	97,463	78,461	2
Depreciation Expense (403)	35,640	35,018	3
Amortization Expense (404)	0	0	4
Taxes (408)	40,903	40,518	5
Total Operating Expenses	174,006	153,997	
Net Operating Income	(23,216)	(5,259)	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	(23,216)	(5,259)	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	548	307	9
Miscellaneous Nonoperating Income (421)	0	0	10
Total Other Income	548	307	
Total Income	(22,668)	(4,952)	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	0	0	12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	(22,668)	(4,952)	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	8,411	9,247	13
Amortization of Debt Discount and Expense (428)			14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	8,411	9,247	
Net Income	(31,079)	(14,199)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	(267,243)	(253,044)	19
Balance Transferred from Income (433)	(31,079)	(14,199)	20
Miscellaneous Credits to Surplus (434)	0	0	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	(298,322)	(267,243)	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE		3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST INCOME	548	4
Total (Acct. 419):	548	
Miscellaneous Nonoperating Income (421):		
NONE		5
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		6
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		7
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		8
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		9
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		10
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		11
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	150,790	0	0	0	150,790	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:					0	6
Revenues subject to Wisconsin Remainder Assessment	150,790	0	0	0	150,790	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	1,819,044	1,752,404	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	426,930	391,253	2
Net Utility Plant	1,392,114	1,361,151	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	9,029	11,447	6
Special Funds (125)	5,560	5,308	7
Total Other Property and Investments	14,589	16,755	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)			8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	13,474	13,328	11
Other Accounts Receivable (143)	0	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	9,260	17,641	14
Materials and Supplies (150)	5,923	7,969	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	28,657	38,938	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	0	0	
Total Assets and Other Debits	1,435,360	1,416,844	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	486,728	432,015	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	(298,322)	(267,243)	23
Total Proprietary Capital	188,406	164,772	
LONG-TERM DEBT			
Bonds (221)	0	0	24
Advances from Municipality (223)	103,780	108,780	25
Other long-Term Debt (224)	142,400	160,200	26
Total Long-Term Debt	246,180	268,980	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	5,405	7,602	28
Payables to Municipality (233)	36,664	16,252	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	3,263	3,671	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	45,332	27,525	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	844	969	36
Total Deferred Credits	844	969	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	954,598	954,598	38
Total Liabilities and Other Credits	1,435,360	1,416,844	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (100)	1,819,044	0	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)					5
Construction Work in Progress (395)					6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	1,819,044	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	426,930	0	0	0	9
Total Accumulated Provision	426,930	0	0	0	
Net Utility Plant	1,392,114	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	391,253				391,253	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	35,640				35,640	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	37				37	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	35,677	0	0	0	35,677	13
Debits during year						14
Book cost of plant retired	0				0	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	0	0	0	0	0	19
Balance End of Year	426,930	0	0	0	426,930	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	2.00%					22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other					0	0	2
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	5,923	7,969	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	5,923	7,969	

**UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT
(ACCTS. 181 AND 251)**

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				1
Total			<u>0</u>	
Unamortized premium on debt (251)				2
Total			<u>0</u>	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	432,015	1
Changes during year (explain):		
MAINS	47,313	2
HYDRANTS	7,400	3
Balance end of year	486,728	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)
-------------------------------------	----------------------------------	--	----------------------------------	---

NONE

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
Village of Athens	12/01/2000	12/01/2003	0.00%	103,780	1
Total for Account 223				103,780	
Other Long-Term Debt (224)					
FIRSTAR BANK	06/19/1999	08/01/2004	5.50%	142,400	2
Total for Account 224				142,400	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	40,903	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	40,903	
Taxes paid during year:		
County, state and local taxes	38,430	6
Social Security taxes	2,290	7
PSC Remainder Assessment	183	8
Other (explain):		
NONE		9
Total payments and other debits	40,903	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
REVENUE BONDS	3,671	8,411	8,819	3,263	3
Subtotal	3,671	8,411	8,819	3,263	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	3,671	8,411	8,819	3,263	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	954,598	0	0	0	0	954,598	1
Add credits during year:							
For Services						0	2
For Mains						0	3
Other (specify):							
						0	4
Deduct charges (specify):							
						0	5
Balance End of Year	954,598	0	0	0	0	954,598	
Amount of federal and state grants in aid received for utility construction included in End of Year totals							0 6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
SPECIAL ASSESSMENT	9,029	2
Total (Acct. 124):	9,029	
Special Funds (125):		
REPLACEMENT FUND	5,560	3
Total (Acct. 125):	5,560	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	13,474	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	13,474	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
NONE		11
Total (Acct. 143):	0	
Receivables from Municipality (145):		
DUE FROM SEWER	9,260	12
Total (Acct. 145):	9,260	
Prepayments (165):		
NONE		13
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		14
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE		15
Total (Acct. 183):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Payables to Municipality (233):		
PAYABLES TO MUNICIPALITY	36,664	16
Total (Acct. 233):	36,664	
Other Deferred Credits (253):		
DEFERRED REVENUE	844	17
Total (Acct. 253):	844	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	1,785,724	0	0	0	1,785,724	1
Materials and Supplies	6,946	0	0	0	6,946	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	409,091	0	0	0	409,091	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	954,598	0	0	0	954,598	6
Other (specify):					0	7
Average Net Rate Base	428,981	0	0	0	428,981	
Net Operating Income	(23,216)	0	0	0	(23,216)	8
Net Operating Income as a percent of						
Average Net Rate Base	-5.41%	N/A	N/A	N/A	-5.41%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	459,371	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	(282,782)	3
Other (Specify):		4
Total Average Proprietary Capital	176,589	
Net Income		
Net Income	(31,079)	5
Percent Return on Proprietary Capital	-17.60%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Balance Sheet (Page F-05)

To the Village Board
Village of Athens Water Utility

We have compiled the balance sheet of the Village of Athens Water Utility as of December 31, 2001 and the related statements of income and earned surplus and supplemental information for the year then ended included in the accompanying prescribed form in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

Our compilation was limited to presenting in the form prescribed by the Public Service Commission of Wisconsin, information that is the representation of management. We have not audited or reviewed the financial statements referred to above and, accordingly; do not express an opinion or any other form of assurance on them. We compiled these financial statements from financial statements for the same period that we previously audited as indicated by our report dated February 5, 2002.

These financial statements (including related disclosures) are presented in accordance with the requirements of the Public Service Commission of Wisconsin. Accordingly, these financial statements are not designed for those who are not informed about such differences.

Marshfield, Wisconsin
February 5, 2002

Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 110) (Page F-07)

Taxes not allocated to sewer since meter investment at January 1, 2001 was
1/2 water, 1/2 sewer.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

no response; review all items again in 2002 report. 2/10/03 ele

June 25, 2002

Ms. Gloria Brodziski, Village Clerk
Athens Municipal Water Utility
P.O. Box 220
Athens, WI 54411-0220

2001 Analytical Review DWCCA-260-PJL

Dear Ms. Brodziski:

The Public Service Commission staff is in the process of completing an analytical review of your utility's 2001 annual report. The purposes of an analytical review are to detect possible reporting or accounting related errors and to identify significant fluctuations from established trends in reported data not sufficiently explained in the annual report. It is our hope that this review will supply information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. In order to complete this review, we request the following information:

- 1) As directed in the head notes of the Balance Sheet End-of-Year Account Balances schedule on page F-18, please provide a more detailed description of the \$9,260 reported in Account 145 and the \$36,664 reported in Account 233 and follow this procedure in the future. This was also brought to your attention in our letter dated October 18, 2001, regarding our review of the utility's 2000 annual report. Please also note that anytime there is not enough room for the explanation on the Particulars line, a schedule footnote should be added to provide further room for explanation.
- 2) During our review of the Pumping and Purchased Water Statistics schedule on page W-10 we noted that the explanation provided for causes and action taken regarding the high water loss issue, line 22, was "Need explanation". Please provide an appropriate explanation.
- 3) Please provide the total KWH used for pumping during the year, line 28 of the Pumping and Purchased Water Statistics schedule on page W-10 and follow this procedure in the future.
- 4) During our review we noted that the average cost of \$299 of meters added during the year seemed high. The state wide average is below \$150 for meters of that size. Please explain.
- 5) During our review we noted 350 services in use reported in the Water Services schedule and 422 customers reported on page W-2. Please confirm that there are a significant number of services with multiple customers per service.
- 6) Our records do not indicate that we received a response to our enclosed letter dated December 21, 2001. Please provide a response at this time.

FINANCIAL SECTION FOOTNOTES

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 267-9198. Please respond within 30 days of this letter. We prefer that you respond by e-mail if it is convenient for you to do so. My e-mail address is peter.leege@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Peter J. Leege
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

Enclosure

PJL:dwh:w:\compl\Analytical Reviews\2001 analytical review letters\260.doc

WATER OPERATING REVENUES & EXPENSES

Particulars (a)		Amounts (b)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)		148,769	1
Total Sales of Water		148,769	
Other Operating Revenues			
Forfeited Discounts (470)		247	2
Other Water Revenues (474)		1,774	3
Amortization of Construction Grants (475)		0	4
Total Other Operating Revenues		2,021	
Total Operating Revenues		150,790	
Operation and Maintenance Expenses			
Plant Operation and Maintenance Expenses (600-660)		36,972	5
General Operating Expenses (680-690)		60,491	6
Total Operation and Maintenance Expenses		97,463	
Other Operating Expenses			
Depreciation Expense (403)		35,640	7
Amortization Expense (404)			8
Taxes (408)		40,903	9
Total Other Operating Expenses		76,543	
Total Operating Expenses		174,006	
NET OPERATING INCOME		(23,216)	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	366	14,410	63,998	4
Commercial	56	4,522	17,750	5
Industrial	0			6
Total Metered Sales to General Customers (461)	422	18,932	81,748	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		58,280	8
Other Sales to Public Authorities (464)	13	2,456	8,741	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	436	21,388	148,769	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	58,280	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	58,280	
Forfeited Discounts (470):		
Customer late payment charges	247	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	247	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	1,649	7
Other (specify):		
LEASE INCOME	125	8
Total Other Water Revenues (474)	1,774	
Amortization of Construction Grants (475):		
NONE		9
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	16,602	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	6,591	3
Chemicals (630)	1,480	4
Supplies and Expenses (640)	11,314	5
Repairs of Water Plant (650)	985	6
Transportation Expenses (660)		7
Total Plant Operation and Maintenance Expenses	36,972	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	13,343	8
Office Supplies and Expenses (681)	4,972	9
Outside Services Employed (682)	25,764	10
Insurance Expense (684)	4,335	11
Employees Pensions and Benefits (686)	10,703	12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)	1,374	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	60,491	
Total Operation and Maintenance Expenses	97,463	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		38,430	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department			2
Net property tax equivalent		38,430	
Social Security		2,290	3
PSC Remainder Assessment		183	4
Other (specify): NONE			5
Total tax expense		40,903	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Marathon				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.250539				3
County tax rate	mills		7.660347				4
Local tax rate	mills		10.906991				5
School tax rate	mills		12.535294				6
Voc. school tax rate	mills		2.359833				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		33.713004				10
Less: state credit	mills		1.979250				11
Net tax rate	mills		31.733754				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		10.906991				14
Combined School Tax Rate	mills		14.895127				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		25.802118				17
Total Tax Rate	mills		33.713004				18
Ratio of Local and School Tax to Total	dec.		0.765346				19
Total tax net of state credit	mills		31.733754				20
Net Local and School Tax Rate	mills		24.287307				21
Utility Plant, Jan. 1	\$	1,752,404	1,752,404				22
Materials & Supplies	\$	7,969	7,969				23
Subtotal	\$	1,760,373	1,760,373				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	1,760,373	1,760,373				26
Assessment Ratio	dec.		0.798278				27
Assessed Value	\$	1,405,267	1,405,267				28
Net Local & School Rate	mills		24.287307				29
Tax Equiv. Computed for Current Year	\$	34,130	34,130				30
Tax Equivalent per 1994 PSC Report	\$	38,430					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	38,430					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	102,721		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	102,721	0	
PUMPING PLANT			
Land and Land Rights (320)	2,184		12
Structures and Improvements (321)	93,163		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	70,790		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	870		20
Total Pumping Plant	167,007	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	72,510		23
Total Water Treatment Plant	72,510	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			102,721	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	102,721	
PUMPING PLANT				
Land and Land Rights (320)			2,184	12
Structures and Improvements (321)			93,163	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			70,790	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			870	20
Total Pumping Plant	0	0	167,007	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			72,510	23
Total Water Treatment Plant	0	0	72,510	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			0	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	313,990	256	26
Transmission and Distribution Mains (343)	828,619	47,313	27
Fire Mains (344)	0		28
Services (345)	74,847		29
Meters (346)	28,009	7,470	30
Hydrants (348)	85,518	7,777	31
Other Transmission and Distribution Plant (349)	269		32
Total Transmission and Distribution Plant	1,331,252	62,816	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	3,125	2,624	35
Computer Equipment (372.1)	0		36
Transportation Equipment (373)	0		37
Other General Equipment (379)	75,789	1,200	38
Other Tangible Property (390)	0		39
Total General Plant	78,914	3,824	
Total utility plant in service directly assignable	1,752,404	66,640	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	1,752,404	66,640	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)			314,246	26
Transmission and Distribution Mains (343)			875,932	27
Fire Mains (344)			0	28
Services (345)			74,847	29
Meters (346)			35,479	30
Hydrants (348)			93,295	31
Other Transmission and Distribution Plant (349)			269	32
Total Transmission and Distribution Plant	0	0	1,394,068	
GENERAL PLANT				
Land and Land Rights (370)			0	33
Structures and Improvements (371)			0	34
Office Furniture and Equipment (372)			5,749	35
Computer Equipment (372.1)			0	36
Transportation Equipment (373)			0	37
Other General Equipment (379)			76,989	38
Other Tangible Property (390)			0	39
Total General Plant	0	0	82,738	
Total utility plant in service directly assignable	0	0	1,819,044	
Common Utility Plant Allocated to Water Department			0	40
Total utility plant in service	0	0	1,819,044	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			2,820	2,820	1
February			3,069	3,069	2
March			3,450	3,450	3
April			3,167	3,167	4
May			2,995	2,995	5
June			2,763	2,763	6
July			2,760	2,760	7
August			2,191	2,191	8
September			2,061	2,061	9
October			2,084	2,084	10
November			1,883	1,883	11
December			1,996	1,996	12
Total annual pumpage	0	0	31,239	31,239	
Less: Water sold				21,388	13
Volume pumped but not sold				9,851	14
Volume sold as a percent of volume pumped				68%	15
Volume used for water production, water quality and system maintenance					16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				0	19
Volume pumped but unaccounted for				9,851	20
Percent of water lost				32%	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss: Need explanation.....					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				190	23
Date of maximum: 2/13/2001					24
Cause of maximum: Main break.					25
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				34	26
Date of minimum: 9/9/2001					27
Total KWH used for pumping for the year				0	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
#1 612 ALLEN ST	1924	74	144	8,000	Yes	1
#3 305 WELL ST	1935	54	144	40,000	Yes	2
#4 400 WELL ST	1958	50	12	23,000	Yes	3
#7 400 WELL ST	1976	115	6	30,000	Yes	4
#10 816 MUELLER ST	1982	54	10	72,000	Yes	5
#11 816 MUELLER ST	1986	52	6	86,000	Yes	6
#12 816 MUELLER ST	1986	60	6	86,000	Yes	7

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Identification Number (b)	Intakes			Diameter in inches (e)
		Distance From Shore in feet (c)	Depth Below Surface in feet (d)		
NONE					

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#1	#10	#11	1
Location	612 ALLEN ST	816 MUELLER ST	816 MUELLER ST	2
Purpose	P	P	P	3
Destination	R	R	R	4
Pump Manufacturer	WORTH	MYERS	RED JACKET	5
Year Installed	1924	1983	1986	6
Type	CENTRIFUGAL	SUBMERSIBLE	SUBMERSIBLE	7
Actual Capacity (gpm)	70	30	60	8
Pump Motor or Standby Engine Mfr	GE	MYERS	RED JACKET	10
Year Installed	1924	1983	1986	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	25	3	3	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	#12	#3	#4	14
Location	816 MUELLER ST	305 WELL ST	400 WELL ST	15
Purpose	P	P	P	16
Destination	R	R	R	17
Pump Manufacturer	RED JACKET	MYERS	REDA	18
Year Installed	1986	1991	1958	19
Type	SUBMERSIBLE	SUBMERSIBLE	SUBMERSIBLE	20
Actual Capacity (gpm)	60	190	15	21
Pump Motor or Standby Engine Mfr	RED JACKET	GE	REDA	23
Year Installed	1986	1935	1958	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	3	25	1	26

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification	#7	#9	1
Location	400 WELL ST	400 WELL ST	2
Purpose	P	P	3
Destination	R	R	4
Pump Manufacturer	REDA	REDA	5
Year Installed	1976	1981	6
Type	SUBMERSIBLE	SUBMERSIBLE	7
Actual Capacity (gpm)	20	30	8
Pump Motor or Standby Engine Mfr	REDA	REDA	10
Year Installed	1976	1981	11
Type	ELECTRIC	ELECTRIC	12
Horsepower	1	3	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)
Identification			14
Location			15
Purpose			16
Destination			17
Pump Manufacturer			18
Year Installed			19
Type			20
Actual Capacity (gpm)			21
Pump Motor or Standby Engine Mfr			22
Year Installed			23
Type			24
Horsepower			25
			26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	#1	#11	#2	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	R	R	4
				5
Year constructed	1924	1924	1935	6
				7
Primary material (earthen, steel, concrete, other)	STEEL	CONCRETE	STEEL	8
				9
Elevation difference in feet (See Headnote 3.)	160	0	0	10
				11
Total capacity in gallons (actual)	50,000	80,000	153,000	12
WATER TREATMENT PLANT				13
Disinfection, type of equipment (gas, liquid, powder, other)			OTHER	14
				15
Points of application (wellhouse, central facilities, booster station, other)			OTHER	16
				17
Filters, type (gravity, pressure, other, none)			OTHER	18
				19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)			0.1250	20
				21
Is a corrosion control chemical used (yes, no)?			N	22
				23
Is water fluoridated (yes, no)?			Y	24
				25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	#3		1
RESERVOIRS, STANDPIPES			2
OR ELEVATED TANKS			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R		4
Year constructed	1985		5
Primary material (earthen, steel, concrete, other)	CONCRETE		6
Elevation difference in feet (See Headnote 3.)	0		7
Total capacity in gallons (actual)	250,000		8
WATER TREATMENT PLANT			9
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER		10
Points of application (wellhouse, central facilities, booster station, other)	OTHER		11
Filters, type (gravity, pressure, other, none)	OTHER		12
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.2580		13
Is a corrosion control chemical used (yes, no)?	N		14
Is water fluoridated (yes, no)?	Y		15

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

			Number of Feet					
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	2.000	725	0	0	0	725	1
A	D	3.000	200	0	0	0	200	2
M	D	4.000	1,315	0	0	0	1,315	3
A	D	6.000	965	0	0	0	965	4
M	D	6.000	38,097	56	0	0	38,153	5
M	D	8.000	10,132	150	0	0	10,282	6
M	D	10.000	5,715	45	0	0	5,760	7
M	D	12.000	0	972			972	8
Total Within Municipality			57,149	1,223	0	0	58,372	
Total Utility			57,149	1,223	0	0	58,372	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
L	0.625	150	0	0	0	150		1
M	0.625	25	0	0	0	25		2
M	0.750	125	0	0	0	125	12	3
M	1.000	39	0	0	0	39		4
M	1.500	4	0	0	0	4		5
M	2.000	8	0	0	0	8		6
M	3.000	1	0	0	0	1		7
M	4.000	10	0	0	0	10		8
Total Utility		362	0	0	0	362	12	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	475	24	0	0	499	27	1
1.000	18	1	0	0	19	1	2
1.250	0	0	0	0	0	0	3
1.500	7	0	0	0	7	0	4
1.750	0	0	0	0	0	0	5
2.000	4	0	0	0	4	0	6
3.000	2	0	0	0	2	0	7
Total:	506	25	0	0	531	28	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	369	40	0	4	0	86	499	1
1.000	2	10	0	3	0	4	19	2
1.250	0	0	0	0	0	0	0	3
1.500	0	3	0	1	0	3	7	4
1.750	0	0	0	0	0	0	0	5
2.000	0	1	0	2	0	1	4	6
3.000	0	0	0	1	0	1	2	7
Total:	371	54	0	11	0	95	531	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	66	3			69	2
Total Fire Hydrants	66	3	0	0	69	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year

Number of hydrants operated during year:	10
Number of distribution system valves end of year:	115
Number of distribution valves operated during year:	35

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Account # 620 includes total electric bill.

Account # 680 and 682 - Costs for potential new projects, feasibility and available financing (debt and grants).

Water Mains (Page W-15)

Contributed as part of general project - see account # 200.

Hydrants and Distribution System Valves (Page W-18)

Utility plans to operate hydrants and valves in 2002.
